



Chaplain

Chaplain Service Resourcing, Nonappropriated Funds

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This instruction implements AFD 52-1, *Chaplain Service*. It directs procedures that ensure that Air Force Chaplain Service is structured and organized to meet mission requirements. Send comments and suggested improvements on AF Form 847, Recommendation for Change of Publication, through channels, to SAF/AAIP, 170 Luke Avenue, Suite 300, Bolling AFB DC 20332-5113. Any organization may supplement this volume. Major commands (MAJCOM), field operating agencies (FOA), and direct reporting units (DRU) send one copy of their supplement to SAF/AAIP, 170 Luke Avenue, Suite 300, Bolling AFB DC 20332-5113; other commands furnish one copy of each supplement to the next higher headquarters. Maintain and dispose of all records created as a result of prescribed processes in this AFI in accordance with AFMAN 37-139, "Records Disposition Schedule."

SUMMARY OF REVISIONS

This document has been substantially revised and must be completely reviewed.

1. Chaplain Service Resourcing: Chaplain Service resourcing is "securing availability of materials (supplies, equipment, programs, and services) to meet direct and indirect mission requirements."

Direct Mission Requirements	Indirect Mission Requirements
Guidance: AFI 52-103, Volume 1	Guidance: AFI 52-103, Volume 2
Funding Source: Appropriated Funds	Funding Source: Nonappropriated Funds
Definition: "Resources that allow the Air Force Chaplain Service to organize, train, and equip Chaplain Service personnel to meet the religious needs of the Air Force community at permanent bases, industrial complexes, medical facilities, and deployed sites through religious observances, pastoral care, modeling ethical leadership, and advice to leadership."	Definition: "Requirements that do not meet the "direct mission" requirement criteria."
Direct Mission Requirements: Communication: Communication and Information Technology People: Manpower Ministry: Training and Community Religious Observances Resources: Facilities, Facility Infrastructure, Multi-Media Technology (including Sound Systems), Readiness Requirements, TDY Expenses, Ecclesiastical Supplies and Equipment, and Transportation	Indirect Mission Requirements: Supplies, equipment, programs, or services that enhance religious observances, pastoral care, modeling ethical leadership, or advising leadership.
Decision Point: Evidence that the Government is obligated itself to fund the requirement.	Decision Point: No evidence that the Government has obligated itself to fund the requirement.
Table 1, Direct and Indirect Mission Requirements	

1.1. Direct mission requirements are solely funded by appropriated funds (see AFI 52-103, Volume 1). Indirect mission requirements are solely funded by nonappropriated funds (AFI 52-103, Volume 2). Mission requirements are prioritized based on local need assessments.

1.2. Resourcing Global Ministry is based on the “Global Ministry Resourcing Life Cycle”. Phases of the life cycle: local needs assessment, program planning, resourcing the program plan, ministry execution, and evaluation (See AFI 52-103, Volume 1).

1.3. Categories for Global Ministry resourcing: people, ministry, resources, and communications.

2. Nonappropriated Welfare Funds:

2.1. Purposes and Uses. Use welfare funds to meet approved indirect mission requirements. Use welfare funds for non-denominational or non-religious chapel sponsored supplies, equipment, services, and programs specified in AFI 34-201, paragraph 1.2.

2.2. Responsibilities. Wing Chaplains administers, controls, and manages welfare funds based on Global Ministry Resourcing Life Cycle. Wing Chaplains represent Chaplain Service requirements to the Wing Commander and commander of Services.

3. Chaplain Service Funds:

3.1. Purpose and Use. Chaplain Service funds provide Air Force communities stewardship and expression of faith opportunities.

3.1.1. Do not use Chaplain Service funds for direct mission requirements.

3.1.1.1. Do not use Chaplain Service funds for reimbursement of temporary duty (TDY) or permissive temporary duty (PTDY) expenses by Chaplain Service personnel.

3.1.2. Use Chaplain Funds to support indirect mission requirements determined in the Global Ministry Resourcing Life Cycle (Attachment 2).

3.1.2.1. Use Faith Group specific chaplain funds to support individual faith group program activities.

3.2. Authorized Chaplain Service Funds. The Air Force Chaplain Service Fund (HQ USAF/HC), MAJCOM special activity funds, and installation Chaplain Service funds (where active-duty chaplains are assigned) are authorized Chaplain Service funds. Do not establish a Chaplain Service fund at deployed location; however, the use of Chaplain Service funds is authorized at deployed locations.

3.2.1. Use the Air Force Chaplain Service Fund to assist religious and humanitarian organizations, give emergency or special grants, engage in public relations for the Chaplain Service, and insure assets of all Chaplain Service funds. The Chief of the Chaplain Service develops operating procedures for this fund.

3.2.2. Use MAJCOM Chaplain Service Fund to assist religious and humanitarian organizations, give emergency or special grants, execute programs for their MAJCOM, and engage in public relations for the Chaplain Service. MAJCOM chaplain directorates develop operating procedures for use of their command special activity fund.

3.2.3. Use installation Chaplain Service funds to administer chapel contributions. Wing Chaplains develop local operating procedures for their fund (Attachment 3 is a sample Operation Instruction).

3.3. General Administration: Senior Chaplains at all levels administer, control, and manage Chaplain Service Funds through the use of advisory councils, program leaders, account managers, and an Accounting Technician (Table 2).

3.3.1. The Accounting Technician will not be chaplain service personnel. This requirement is waivable only by AF/HCB. Submit waiver requests through appropriate channels to AF/HCB. MAJCOM/HCBs will make

arrangements for those locations where an accounting technician cannot be obtained and a waiver is not granted. Wing Chaplains develop an Accounting Technician Statement of Work or Position Description (Attachment 4).

Wing Equivalent	Chapel Equivalent	Responsibilities (Not all inclusive)
Wing Commander	Wing Chaplain	Fund Manager Chairperson, Chapel Financial Working Group Develop/Approve annual comprehensive Chapel Program Plan
Resource Advisor	NCOIC Accounting Technician	<u>NCOIC:</u> Monitors fund operating procedures. Technical advisor for oversight and management. Member, Chapel Financial Working Group <u>Accounting Technician:</u> Technical administrator of the fund. Advisor, Chapel Financial Working Group
Resource Centers	Account Manager(s)	Oversees account administration. Member of their faith group advisory council Advisor, Chapel Financial Working Group.
Financial Working Group	Chapel Financial Working Group	Advises Wing Chaplain on Program Plan development. Reviews Annual Statement of Assurance (Chaplain Fund portion) <u>Members:</u> Wing Chaplain, NCOIC, Senior Faith Group Chaplains, Denominational Leaders <u>Advisors:</u> Account Managers, Accounting Technicians and Appropriated Funds Manager
Cost Centers	Program Leader(s)	Makes Purchases Makes Deposits Member of their Faith Group Advisory Council
Table 2. Responsibility Levels		

3.3.2. Authorized Chaplain Service funds use only insured financial institutional accounts. MAJCOMs will ensure local Chaplain Fund accounts do not exceed the federally insured (FDIC) limits.

3.3.3. All hardware, software, administrative supplies, and services used to support Chaplain Fund operations may be purchased from Chaplain Funds if appropriated resources are not available. Coordinate Automated Data Processing Equipment (ADPE) and software purchases with the local communications organization.

3.3.4. Chaplain Fund Accounting System. Quickbooks™ is the official Chaplain Service Fund accounting system for all funds. Use it, including the Standardized Chart of Accounts, for all fund transactions. Register software provided by higher headquarters upon receipt following registration instructions. All QuickBooks software upgrades must be approved by AF/HCB. The following accounting principles are mandatory for chaplain service fund operations using Quickbooks:

3.3.4.1. Accounting Data Corrections. Corrections to previous Fiscal Year (FY) transactions must be made in the current fiscal year. If corrections to prior FY accounting data are necessary, create an adjusting transaction in the current FY.

3.3.4.2. Cash Basis Accounting. Chaplain Funds use cash basis accounting. Ensure this option is selected in Quickbooks.

3.3.4.3. Audit Trails. The Quickbooks Audit Trail feature must be activated. Once activated in Quickbooks, audit trails record all changes made to accounting transactions.

3.3.4.4. Chaplain Fund Purchases. Attachment 5 is a sample Chaplain Fund purchase process.

3.3.4.4.1. The primary method for making Chaplain Fund purchases is a Chaplain Fund Government Purchase Card (GPC). If the vendor does not accept a credit card and will not bill, use a prepaid check or Project Officer (Attachment 6). Use purchase orders only if the vendor requires it. Orders may be placed via the Internet, electronic mail, telephone, or by mail.

3.3.4.4.2. IAW local operating instructions, Program Leaders may be granted annual spending authority for approved budget allocations (Attachment 7).

3.3.4.5. Chart of Accounts: The Chart of Accounts listed in the USAF Chaplain Service Quickbooks Reference Guide is mandatory. The existing main accounts may not be changed. However, sub-accounts may be added, deleted, or changed to meet local requirements. Chaplain Funds are discouraged from adding excessive sub-accounts

3.3.4.6. Checking Accounts: Use the Quickbooks generated checking account register and not manual checkbook ledgers. Where available, on-line banking is authorized and encouraged. When checks are used, use of pre-numbered laser printer checks is mandatory. Checks may be obtained from local banking facilities or through commercial sources. One signature is required on all checks. The Wing Chaplain and NCOIC will not sign checks. Wing Chaplains appoint individual(s) to sign checks and may require more than one signature.

3.3.4.7. Accounting Classes: Accounting Classes are mandatory. The most often used classes are Catholic, Jewish, Orthodox, Protestant, and General. Other classes are authorized as approved by the Wing Chaplain. Additionally, denominational specific classes (LDS, Church of Christ, etc.) may be used in situations when denominational services are authorized by the Wing Chaplain (See AFI 52-101).

3.3.4.8. Fixed Assets: Fixed Assets (formerly Chaplain Fund Equipment) records will be maintained in Quickbooks and reflected on the Balance Sheet. Equipment items valued at \$1,000 or more are added to the chart of accounts as a Fixed Asset (Sub) account.

3.3.4.9. USAF Chaplain Service Quickbooks Reference Guide: Procedures outlined in this guide are MANDATORY for all Chaplain Service Fund operations.

3.3.5. Chaplain Service Fund Accounting Records. Maintain a Chaplain Fund Accounting Record to document fund transactions. Records may be maintained on a monthly, quarterly, semi-annual or annual basis as determined by local requirements or MAJCOM supplement. At a minimum, include the following information in the record for the record collection period:

3.3.5.1. Contents of Accounting Records:

- Section 1 - Budget vs. Actual by Class Report
 - Budget Change Approval Documentation
- Section 2 - Bank Statements and Reconciliation Report
- Section 3 - Income Documentation and Reports
 - Deposit Slips
 - Bank Corrections
- Section 4 - Expenses
 - Receipts for Purchases
 - Refund Documentation

Section 5 - Credit Card Statements

Consolidated Statement (Individual statements may be maintained separately)

Section 6 – Financial Reports

Monthly NCOIC Assessment Report

Balance Sheet

Checkbook Register

Others as determined locally

3.3.6. Chaplain Service Government Purchase Card (GPC): The GPC is the official Chaplain Service fund credit card for all funds. Use it for all Chaplain Service fund credit card transactions.

3.3.6.1. Follow policies, procedures, and processes spelled out in Air Force directives (AFI 64-117, governing GPC card use for appropriated funds). Exception, Chaplain Fund GPC have unique mission requirements. Use the following guideline in those unique situations:

3.3.6.1.1. Contracted operating procedures through General Services Administration (GSA).

3.3.6.1.2. This Air Force Instruction.

3.3.6.1.3. MAJCOM Supplements.

3.3.7. Petty Cash and Foreign Currency Accounts: Petty Cash and Foreign Currency Cash or bank accounts are not authorized. Wing Chaplains will establish policy for handling foreign currency received in collections.

3.3.8. Denominational Offerings: Offerings received at Wing Chaplain authorized denominational worship services (see AFI 52-101) will be deposited into and managed through the local chaplain service fund IAW locally developed Chaplain Fund operating instructions. Denominational funds maintain their integrity by being classified separately in Quickbooks.

3.4. Responsibilities: Local chaplain service fund operations will mirror appropriated funds structure and processes. See AFI 52-103, Volume 1 and Table 2 shows the correlation and responsibilities at each level.

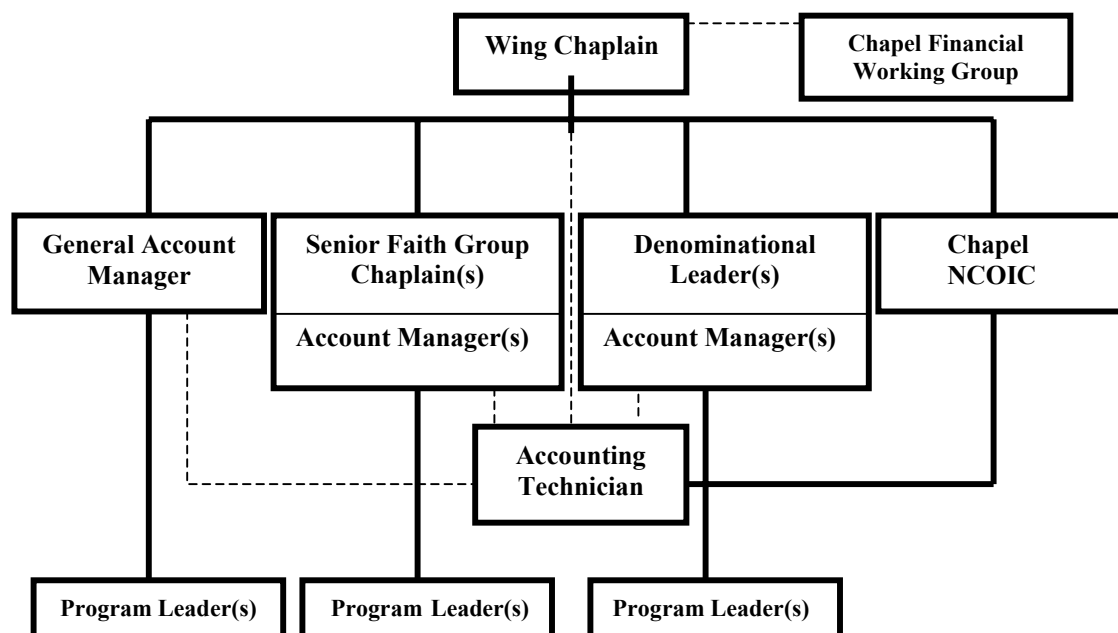


Figure 1. Sample Chaplain Fund Organizational Chart

3.4 .1. Wing Chaplain:

3.4.1.1. The Wing Chaplain is the fund manager. They oversee administrative procedures, manage processes, and ensure internal controls have verifiable audit trails.

3.4.1.2. Ensures no one person is given complete control of the fund. Figure 1 is a sample organization chart. Ensures no conflicts of interest exist.

3.4.1.3. Provides training and guidance to all personnel involved in chaplain fund administration, management, and control on fund procedures and processes.

3.4.1.4. Provides program execution (budget) guidance to Account Managers.

3.4.1.5. Chairs the Chapel Financial Working Group. Approves the comprehensive Chapel Program Plan, based on resourcing Global Ministry phases.

3.4.1.6. Administer, control, and manages the General Chaplain Fund. Leadership and management of these funds are based on consultation with Faith Group Chaplains and an approved chapel program plan.

3.4.2. NCOIC.

3.4.2.1. The NCOIC maintains overall responsibility, but may delegate duties marked with an asterisk to an NCO in the grade of SSgt or above with a 7-skill level. For unique situations, contact MAJCOM/HC for guidance/waiver.

3.4.2.2. Serves as technical advisor for oversight and management of the fund. Monitors fund operating procedures.

3.4.2.3. Performs a monthly assessment of chaplain fund operations.

3.4.2.4. *Serves as Quickbooks Administrator, assigns passwords and levels of access.

3.4.2.5. Serves as Quality Assurance Evaluator (QAE) for Accounting Technician.

3.4.2.6. *Serves as the Chaplain Fund GPC approving official.

3.4.2.7. Serves as approving official for non-personal services instruments.

3.4.2.8. *Certifies equipment inventory.

3.4.2.9. Provides training and guidance to all personnel involved in chaplain funds administration, management, and control on fund procedures and processes.

3.4.2.10. Serves as a member of the Chapel Financial Working Group.

3.4.3. Senior Faith Group Chaplain/Denominational Leader.

3.4.3.1. Responsible for the development of their faith group/denominational program plan.

3.4.3.2. Appoints (or serves as) Account Manager within their faith group/denomination.

3.4.3.3. Appoints Program Leaders within their faith group/denomination.

3.4.3.4. Serves as a member of Chapel Financial Working Group.

3.4.3.5. Provides training and guidance to their Account Manager and Program Leaders in fund procedures and processes.

3.4.4. Account Manager.

3.4.4.1. Oversees their individual account administrative procedures and processes.

3.4.4.2. Develops their Faith Group Program Plan based on Program Leader inputs. Submits consolidated Faith Group Program Plan to the Faith Group Advisory Council for review and validation.

3.4.4.3. Submits validated Faith Group Program Plan through the Senior Faith Group Chaplain/Denominational Leader to the Chapel Financial Working Group for inclusion in the comprehensive Chapel Program Plan.

3.4.4.3. Provides training and guidance to their program leaders in fund procedures and processes.

3.4.4.4. Serves as an advisor to the Chapel Financial Working Group.

3.4.4.5. Serves as a member of their Faith Group Advisory Council.

3.4.5. Faith Group Advisory Council.

3.4.5.1. Members: Senior Faith Group Chaplain, Faith Group Chaplains, Account Manager, Program Leaders, and Chaplain Assistant Representation.

3.4.5.2. Responsibilities.

3.4.5.2.1. Advises Senior Faith Group Chaplain on faith group program development.

3.4.5.2.2. Validates consolidated Faith Group Program Plan (annual budget and calendar of events) and makes necessary adjustments based on budget guidance.

3.4.6. Program Leader.

3.4.6.1. Responsible for all purchase activities for their program (Example: Singles, Youth, Men, Women, etc.)

3.4.6.2. Authorized to deposit worship service offerings, residual funds from purchases, and monies received from fundraising activities IAW local operating procedures.

3.4.6.3. Submits a program plan, consisting of a detailed program budget and calendar of events, to their Account Manager.

3.4.7. Accounting Technician.

3.4.7.1. Serves as the technical administrator of the fund for the Wing Chaplain, under the oversight of the NCOIC. Serves as advisor to the Chapel Financial Working Group. Administers fund activities based on the approved program plan, USAF Chaplain Service Quickbooks Reference Guide, Air Force Instructions, and local operating instructions.

3.4.7.2. Inputs accounting transactions in QuickBooks, and reconciles bank and credit card accounts in QuickBooks upon receipt of statements.

3.4.7.3. Sets up an equipment account by labeling and recording single *non*-expendable items valued at \$1000. Use Quickbooks to keep track of assets.

3.4.7.4. Inventories equipment upon assuming Accounting Technician duties and annually in September.

3.4.7.5. Processes insurance claims for lost, stolen, damaged, and destroyed Chaplain Service fund assets through MAJCOM-HC to the Air Force Chaplain Service Fund.

3.4.7.6. Disposes of surplus Chaplain Service fund equipment as authorized by the Wing Chaplain. Disposes of equipment by sale, transfer to another Chaplain Fund, donation, or through local supply procedures. Keeps documentation of all transactions.

3.4.7.7. Sends fund audit reports and residual cash assets to the Air Force Chaplain Service Fund when closing a Chaplain Service fund.

3.5. Reporting. Wing Chaplains send end-of-fiscal-year (1 Oct to 30 Sep) Chaplain Service Fund Balance Sheet to MAJCOM-HC no later than 15 November for accuracy review. DRU-HC send end-of-fiscal-year Chaplain Service fund Balance Sheet to HQ USAF no later than 15 November for accuracy review.

3.6. Contracting.

3.6.1. Instruments for contracting. Chaplain Funds are authorized to procure services through whatever instrument they choose. Examples: Non Personnel Services Contracts, Letters of Agreement, or Memorandums of Agreement. Additionally, Funds are authorized to obtain Accounting Technician positions through the local Services Human Resource Division.

3.6.2. Local Guidance. Follow command and installation contracting office procedures for instruments to be used, and contracting procedure.

3.6.3. Statement of Work/Position Description. All instruments will include a Statement of Work (SOW) or Position Description (PD) (See Attachment 4). Follow command or installation requirements for developing SOW or PD.

3.6.4. Chaplain Service Fund Contracts are used to satisfy indirect mission requirements and as such, do not effect Air Force manpower and are exempt from Air Force Manpower review.

3.7. Chaplain Service Fund Equipment: Chaplain Service fund equipment will not be depreciated or appreciated in value. When equipment items are lost, stolen, or damaged, send a letter (Attachment 8) of explanation along with a report of survey for lost items or a police incident report for stolen items to AF/HC through applicable MAJCOM/HC. Items will be reimbursed by AF/HC at current replacement cost.

3.8. Internal Controls: Wing Chaplains establish audit trails covering authorized income and expense activities.

3.8.1. Monthly Assessments: NCOICs are responsible for performing monthly assessments. Wing Chaplains review this assessment. (Attachment 9)

3.8.2. The Wing Chaplain certifies that an audit trail exists and local operating instructions are being followed in the Annual Statement of Assurance.

3.8.3. MAJCOM-FOA-DRU/HCs will perform a comprehensive assessment of wing-level chaplain fund operations at least every two years. HQ USAF/HC will perform a comprehensive assessment of MAJCOM/FOA/DRU HCs fund operations at least every two years. The scope of the review will include at a minimum; a measurement of compliance with current fund operating instructions, applicable Air Force instructions, and the USAF Chaplain Service QuickBooks Reference Guide; and verification of income and expense activities with a random sampling of no less than three months of accounting records.

3.9. Chaplain Funds at Deployed Locations: The collection of chapel offerings at deployed locations is not authorized. Deployed Senior Chaplains may request non-appropriated funds from the MAJCOM/HC responsible for the Area of Responsibility. MAJCOMs determine local procedures for sending grants to deployed Chaplain Service Teams. MAJCOMs submit requests for reimbursement of funds used to support deployed Chaplain Service operations to USAF/HCB annually in September. Request must include a detailed breakdown of how funds were used to support deployed Chaplain Service operations.

3.10. Chaplain Fund Insurance: Wing Chaplains ensure liability insurance is obtained when required (Vehicle Rental Agreements, Personnel Liability Bonding (Consult Legal Office)).

Attachment 1

GLOSSARY OF REFERENCES, ABBREVIATIONS, ACCRONYMS, AND TERMS

Account Manager: Individual(s) appointed to oversee a specific accounting class's (normally, a faith group or denomination) administrative processes IAW local operating instructions. Examples: Protestant Account Manager, General Account Manager, Catholic Account Manager, and LDS Account Manager. Account Managers can be the Senior Faith Group Chaplain/Denominational Leader, lay volunteer, Chaplain Assistant, or other chaplain. Refer to paragraph 4.4.4. for detailed responsibilities.

Accounting Classes: Classes provide a method to organize income and expense information by faith group/denomination.

Audit Trail: A clear audit trail documents the life of a transaction, from budget approval to receipt and payment for goods and services and from receipt of funds to deposit into the bank account.

Chapel Financial Working Group: Group that advises the Wing Chaplain in the development of a comprehensive Chapel Program Plan.

Chapel Program Plan: A document that consolidates individual calendars of events, appropriated fund budget, and the chaplain fund budget. Each Account Manager submits a consolidated program plan for inclusion into the comprehensive Chapel Program Plan.

Chart of Accounts: The Chart of Accounts listed in the USAF Chaplain Service Quickbooks Reference Guide is mandatory. The existing main accounts may not be changed, but sub accounts may be added to meet local requirements. Chaplain Funds are discouraged from adding excessive sub accounts. The following definitions are provided to assist with the proper categorization of expense account information. The examples provided are not all inclusive.

Contingency Ministry: Costs associated with Chaplain Service readiness and emergency response activities located at a Main Operating Base or Geographically Separated Unit.

Faith Group: Body of people responsible for supporting a specific faith group doctrine. Follow guidance in AFI 52-101.

Financial Program Support: Costs associated with the operation of the Chaplain Service fund. (Example: Accounting Technician services, Quickbooks training aids, laser checks, etc.)

Group Care & Renewal: Costs associated with spiritual renewal activities such as; marriage enrichment seminars, retreats, etc.

Humanitarian: Costs associated with base humanitarian activities, designated offerings, and charitable organizations.

Lay Programs: Costs associated with chapel lay organizations such as; women, youth, men, singles, etc.

Pastoral Visitation: Costs associated with unit visitation.

Program Leader: Individuals responsible for receipt and expenditure chaplain service funds for a particular program within a faith group (Singles, Men, Women, Youth).

Public Relations: Costs associated with chapel publicity and public relations activities with the military community.

Quality of Life Concerns: Costs associated with planning and developing base-wide quality of life improvements.

Religious Instruction: Costs associated with religious education activities such as; Vacation Bible School, Sunday School, Adult Education, Bible Studies, and Rite of Christian Initiation, etc.

Senior Chaplain: Senior chaplain at all levels refers to the Air Force Chief of the Chaplain Service, MAJCOM/FOA/DRU HCs, and individual assigned as the senior chaplain on an installation. All other reference that refer to a senior chaplain, are individuals assigned as senior chaplain on an installation.

Worship & Religious Observance: Costs associated with worship services, funeral services, memorial services, etc.

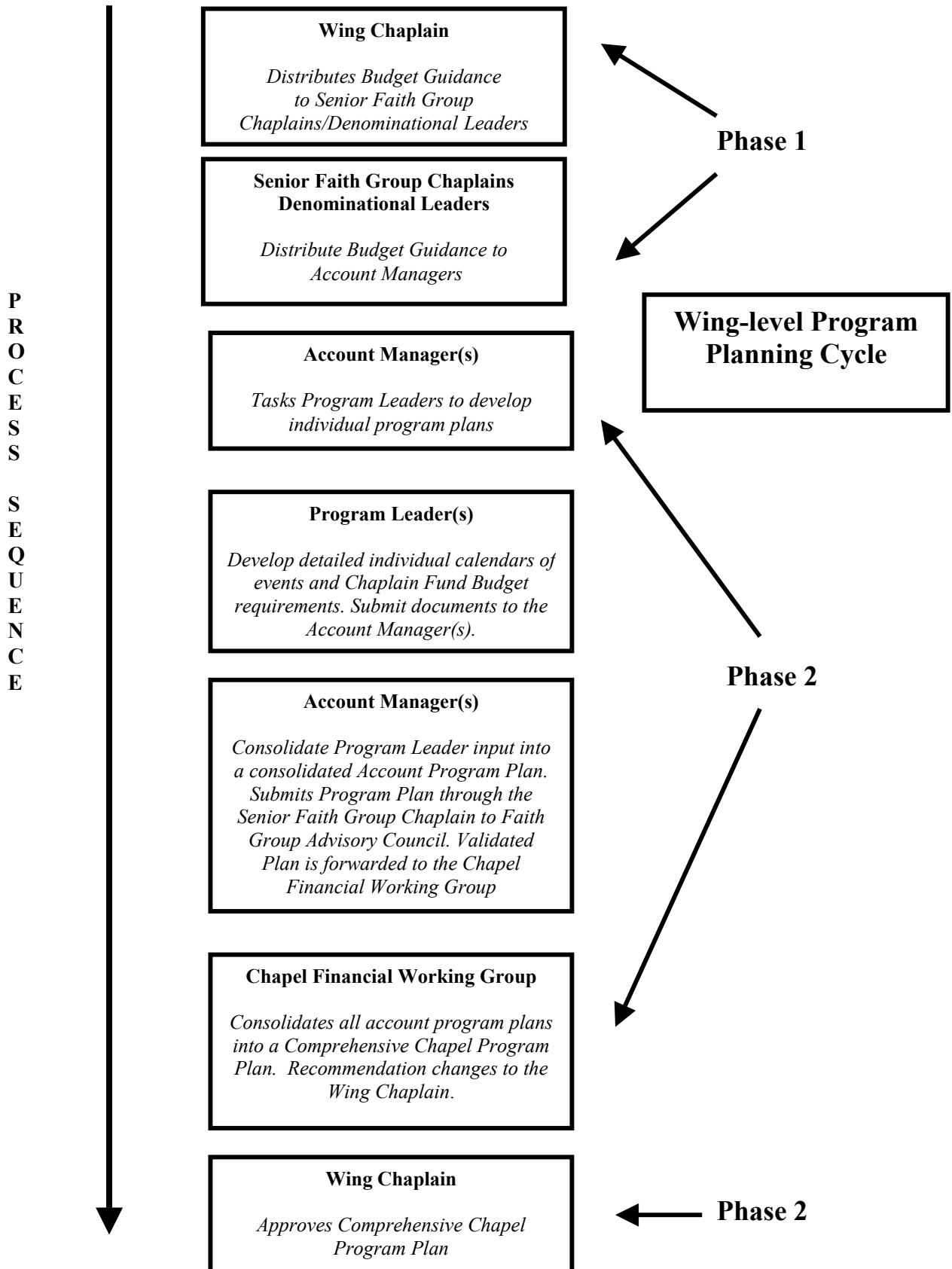
Program Leaders: Program Leaders are Lay volunteer, Chaplains, or Chaplain Assistants responsible for managing a specific religious program under Chaplain supervision or Contractors selected to provide specific services in support of chapel religious programs. Examples include Youth Ministry Coordinator, Religious Education Coordinator, National Prayer Breakfast Project Chaplain, and PWOC Lay Leader. Reference paragraph 4.4.5. for detailed responsibilities.

QuickBooks Administrator (QBA): The QBA determines the level of access for each QuickBooks User, sets up user passwords, and ensures the QuickBooks Closing Date reflects 30 Sep. When determining the appropriate access to grant, consider the functions each user will perform. Corrections to previous Fiscal Year data require QBA approval. Reference "QuickBooks Administrator Functions" in the USAF Chaplain Service QuickBooks Reference Guide.

USAF Chaplain Service Quickbooks Reference Guide: This guide outlines standardized processes for Chaplain Fund accounting. Refer to this guide for direction on Chaplain Fund procedures.

Attachment 2

SAMPLE CHAPLAIN SERVICE PROGRAM PLAN DEVELOPMENT
(Wing Level Program Planning Cycle)



Attachment 3**SAMPLE LOCAL CHAPLAIN SERVICE OPERATION INSTRUCTION
(THIS IS A SAMPLE OI, MODIFY FOR USE AT THE LOCAL LEVEL)**

DEPARTMENT OF THE AIR FORCE
Base Chapel
Anybase Air Force Base,

HC Operating Instruction 52-?

1 May ????

CHAPLAIN FUNDS

This operating instruction (OI) outlines policies and procedures for the use and management of chaplain funds. All personnel utilizing chaplain funds will be familiar with this OI. This OI incorporates the use of the software accounting program QuickBooks. Reference will be made to this program throughout the OI.

1. **PURPOSE OF CHAPLAIN FUNDS:** To administer voluntary offerings, contributions and other non-appropriated assets of chaplain programs at Anybase Air Force Base (AFB). Local chaplain funds provide the worshipping community at Anybase AFB with stewardship and expression of faith opportunities.
2. **APPLICABLE INSTRUCTIONS, REGULATIONS, AND POLICIES:**
 - 2.1. AFD 52-1, Chaplain Service
 - 2.2. AFI 52-101, Chaplain Service Responsibilities and Procedures
 - 2.3. AFI 52-103, Chaplain Service Resourcing
 - 2.4. AFI 65-601, Vol. 1, Para 4.32, Budget Guidance and Procedures
3. **RESPONSIBILITIES:** The responsibilities listed below are in addition to ones outlined in AFI 52-103. All personnel utilizing chaplain funds are required to maintain a familiarization with this AFI.
 - 3.1. **Wing Chaplain responsibilities:**
 - 3.1.1. The Wing Chaplain approves and endorses the annual Chaplain Fund Program Plan prior to 30 September of the preceding fiscal year, and approves and endorses program plan amendments over the amount of \$1,000.00. The Wing Chaplain ensures that funds are not obligated prior to program plan approval or program plan amendment approval and ensures that program plan amendments are kept to a minimum.
 - 3.1.2. The Wing Chaplain reviews and verifies accuracy of the monthly Funds Assessment after the initial inspection by the NCOIC.
 - 3.2. **NCOIC, Base Chapel responsibilities:**
 - 3.2.1. The NCOIC advises all personnel utilizing the chaplain funds on procedures, policy, and associated directives regarding chaplain fund administration. The NCOIC is the primary focal point for training and management of the QuickBooks program and for problems encountered by the technician.
 - 3.2.2. The NCOIC performs a monthly assessment of the fund records and submits documentation of the assessment to the Wing Chaplain for review.
 - 3.3. **Account Manager responsibilities:**
 - 3.3.1. The Anybase Chaplain Fund will have Account Managers for the Catholic, General, and Protestant subaccount/classes. The NCOIC, Resource Management will serve as the Account Manager for the General subaccount. The Senior Faith Group Chaplains will appoint in writing a chaplain or lay volunteer to serve as the Account Manager for their subaccount.

- 3.3.2. The Account Manager finalizes the annual account program plan using inputs from the Program Leaders and Faith Group Advisory Council. Submit finalized program plan through the Chapel Financial Working Group to the Wing Chaplain for approval.
- 3.3.3. Ensure that the purpose and recipient of designated offerings is announced to the chapel community before receipt of the offering. Each proposed designated offering will be carefully considered before the announcement and collection of the offering.
- 3.3.4. Periodically reviews their account balance sheet, program plan status, and purchases to insure account is within program plan guidelines and reflects good stewardship of funds.
- 3.3.5. Provide training to Program Leaders for utilization of chaplain fund.
- 3.4. Program Leader responsibilities:
 - 3.4.1. Responsible for notifying the technician in the event of special services or programs that will be receiving offerings in order for moneys to be accounted for.
 - 3.4.2. Point of contact for all purchases for their program. Coordinates purchases with the technician and gives the complete account code information with receipts to the technician for processing. Receipts obtained are to be given to the technician within a 72-hour time frame
 - 3.4.3. The focal point for the technician for assistance in clearing up conflicts when ordering goods/services and disbursements.
 - 3.4.4. Responsible for reviewing the program plan report for their specific programs and ensuring proper stewardship of funds.
 - 3.4.5. Responsible for submitting annual program plan requirements for their respective programs to their Account Fund Manager no later than 30 July each year.
 - 3.4.6. Responsible for submitting special/unbudgeted requirements to their Account Manager. These requests should be submitted well in advance of their proposed activity start date so that adequate review can be accomplished in the event that funds are not available in the current program plan. Upon identifying purchases for special/non-budgeted activities ensures that each fund request is properly filled out with correct information.
- 3.5. Chaplain Fund Working Group responsibilities:
 - 3.5.1. Prepare an annual program plan each fiscal year no later than 30 August to include both one-time and recurring activities as well as projected income.
 - 3.5.2. Review the chaplain fund portion of the Annual Statement of Assurance on a regular basis to insure proper stewardship of funds.
- 4. ACCOUNTING PROCEDURES (Accounting Technician Responsibilities):
 - 4.1. Overall Procedures:
 - 4.1.1. The Accounting Technician completes all daily transactions authorized by AFI 52-103, Wing Chaplain and Account Managers as indicated by their approved annual program plan.
 - 4.1.2. Personally reconciles and verifies the accuracy of all transactions, check register, credit card register, and financial institution statements using QuickBooks. Also reconciles each credit card statement against QuickBooks credit card registers for each applicable credit card. Prints, signs and dates the Reconciliation reports.
 - 4.2. Chaplain Fund IMPAC Cards:
 - 4.2.1. The NCOIC will be the Approving Official for the Chaplain Fund IMPAC Card program. The NCOIC cannot be a cardholder

- 4.2.2. Each card will have a monthly purchasing limit of \$4,000.00 and a single purchase limit of \$2,500.00.
- 4.2.3. Individual cardholders will be responsible for the security of their card.
- 4.2.4. Receipts will be given to the Accounting Technician within 72 hours of purchase.
- 4.2.5. The NCOIC will maintain the IMPAC continuity folder and provide training for each card user.
- 4.2.6. The technician will keep a folder (or section in binder) on each card. The folders contain the following:
 - 4.2.6.1. Current Month Purchase Log
 - 4.2.6.2. Current Month Receipts
 - 4.2.6.3. Reconciled Cardholder Statement with Purchase Log and Receipts attached
 - 4.2.6.4. Dispute Correspondence
 - 4.2.6.5. Training Documentation
 - 4.2.6.6. Miscellaneous

4.2.7. Lost or stolen cards will be immediately reported to the NCOIC (or to bank issuing the card).

4.2.8. The card user is in a position of "Public Trust" requiring they maintain the highest ethical standards when using the card. The card will be used to conduct official Chaplain Service fund business "only" and strictly adhere to IMPAC program limitations. Though training is provided by the NCOIC, it is the card user's responsibility to be knowledgeable of these limitations. Use of the IMPAC for personal purchases is prohibited. Improper use constitutes grounds for punitive action against the offender.

4.3. Accounting for Income.

4.3.1. The Accounting Technician receives, safeguards, deposits, and accounts for all contributions within 2 working days of the service or event.

4.3.2. The Accounting Technician is responsible for issuing and preparing bank deposit bags for all moneys received by the applicable faith groups on a weekly basis.

4.3.3. The ushers will utilize a Chapel Offering Worksheet when receiving offerings.

4.3.4. The chaplain responsible for the service will assign two individuals to count the offerings after each service. The counters will be over the age of 18. Chaplain Service personnel and their family members are prohibited from counting offerings. Members of the same family may not count together.

4.3.5. The counters will complete the Chapel Offering Worksheet and deposit form as outlined on the samples posted in the usher's room.

4.3.6. Ushers will place the money and deposit slip in a sealed deposit pouch. The sealed deposit pouch and completed Chapel Offering Worksheet will be given to the weekend duty airman for deposit. The duty airman will give the Chapel Offering Worksheet to the Accounting Technician.

4.3.7. The technician will enter the applicable amounts into the accounting system. Any discrepancies between the deposit slip, bank deposit receipt, and the Chapel Offering Worksheet will be reported to the NCOIC immediately. All offerings and bank corrections will be entered in system separately.

4.3.8. Any interest earned will be accounted for during the account reconciliation. The technician will edit the interest entry in the General subaccount immediately following reconciliation.

4.4. Ordering Goods and Services:

4.4.1. Purchase requests will contain budget account code information. Whenever possible, a minimum of 5 duty days notice will be given to the technician for purchase and payment actions. The Program Leader will make every effort to accomplish purchases themselves with an IMPAC card.

4.4.2. A Purchase Order will only be used when required by vendor.

- 4.4.3. All open Purchase Orders will be signed by the technician and filed with other open purchase requests in a file marked "Outstanding Orders"
- 4.5. Accounting for Disbursements (Expenses).
- 4.5.1. All bills or receipts from vendors must be filed in the month's record that payment is made. The receipt will be attached to the check voucher. All other appropriate documentation pertaining to the disbursement will also be attached. Credit card receipts will be filed in the individual card folder. A copy of the credit card statement will be attached to the check voucher and filed in the monthly accounting folder.
- 4.5.2. All checks will be printed by laser printer method directly from the accounting system. No "white out" or other forms of "cover correction" will be used on checks. Cleared checks will be filed in the check envelope by date.
- 4.5.3. When checks are voided the technician needs to write void across the signature line and amount line and file in fund records.
- 4.6. Project Officers:
- 4.6.1. Project officers are authorized an advance of funds when immediate payment and exact cost cannot be computed in advance or when the IMPAC card alone cannot effectively meet the needs of a specific chapel program.
- 4.6.2. The Accounting Technician is responsible for briefing project officers concerning their responsibilities and dollar limitation. The money deposited will be accounted for as a deposit to the budget item in the respective account to reflect true expenses.
- 4.6.3. Project officers will submit an after-action report within 15 calendar days after the completion of the event. Report will list the individual purchases at each vendor location and should match all receipts attached. Additionally included or attached will be validated receipts for goods and services purchased and a bank deposit slip reflecting money deposited back into the chaplain fund. Reports are given to the technician.
- 4.7. Contracts:
- 4.7.1. An annual contract with attached position description will be utilized by all accounts for non-personal services.
- 4.7.2. All contracts will be reviewed/approved by the base legal office prior to implementation.
- 4.7.3. Advertise positions in the base newspaper, chapel bulletin, and other means as necessary. Advertisements will be made for 3 weeks in advance of the bid closeout date. A panel of three members will interview all applicants. Questions asked at the interview and audition material will be standardized for all applicants. Contractor will be selected based on qualifications and low bid. All original contracts will be filed with the technician. Copies of the advertisement, interview questions, interview point results, and bids will be filed with the contract.
- 4.8. Reporting:
- 4.8.1. The Accounting Technician submits the annual consolidated balance sheet to MAJCOM/HC through the Wing Chaplain to arrive in their office by 31 October each year.
- 4.8.2. The Accounting Technician sends the annual allotment for HQ USAF/HC, MAJCOM/HC, and the Palm Sunday designated offerings as determined by current policy.
- 4.8.3. The Accounting Technician reviews periodically (at least monthly) the following reports verifying all account(s) and their status as to income and expenses: 1) Balance Sheet 2) Transaction Detail Sheet and 3) Budget Comparison. Notifies Account Managers of any trends, possible problems, and program plan status.

4.8.4. The Accounting Technician prepares financial reports for informational purposes for when requested.

4.9. Miscellaneous Procedures:

4.9.1. All fundraisers will be coordinated through the Wing Chaplain for recommended approval/disapproval by the installation commander. All moneys received by chapel sponsored fundraisers will be accounted for in the chaplain fund.

4.9.2. The Wing Chaplain and NCOIC will not sign checks.

4.10. Filing Procedures:

4.10.1. The Accounting Technician will maintain monthly accounting records and a Chaplain Fund Continuity File in accordance with organization and contents outlined in AFI 52-103.

4.11. Equipment:

4.11.1. The Accounting Technician will ensure that a complete inventory of non-expendable property and equipment is accomplished annually in September each year. Each item of fund owned equipment is permanently marked using the appropriate account initials and item number. These items will be entered as a fixed asset in QuickBooks for full accountability of all fund assets.

4.11.2. Equipment is defined as any one item costing \$1000.00 or more. However, highly pilferable or difficult to replace items may be added to the Equipment Record as determined by the technician.

4.11.3. The technician determines the serviceability of equipment. The Wing Chaplain approves all transfers and disposals of equipment.

4.11.4. AF Form 1297 will be used to sign out all chaplain fund property. The AF Form 1297 will be maintained with equipment records until the property is returned.

4.12. Transfers: Transfers from subaccounts to the general account will be made on a quarterly basis. The amount transferred will be divided equally between the Catholic and Protestant accounts. The total amount transferred each quarter will be one fourth of the items budgeted as general.

5. AUDITS:

5.1. The Accounting Technician prepares and submits records to the NCOIC for the monthly assessment by 5 days following receipt of the bank statement(s). Corrections will be completed before the end of the following month. The Assessment and corrective actions will be filed in the appropriate monthly accounting record

5.2. The NCOIC forwards the monthly assessment to the Wing Chaplain for review to ensure chaplain funds are managed according to AFI 52-103 and this OI.

5.3. The Wing Chaplain will annually complete the Statement of Assurance. This statement will be forwarded to the Chaplain Fund Working Group for review.

6. TAX REPORTING AND CONTRACT DISPUTES:

6.1. The chaplain fund is assigned a federal employer identification number from the Internal Revenue Service. This number is used when filling out TD Forms 1096, Annual Summary and Transmittal of US Information Returns, and 1099, Statement for Recipients of Miscellaneous Income, for payments and honoraria of cumulative amounts of \$600.00 to individuals (For all contracts, the social security number is required for an individual who will receive over \$600.00 for the year). States sales tax exemption numbers are used for purchases.

7. COMPUTER BACKUP: The technician will backup the QuickBooks data file at the end of each duty day that transactions were made. Back up file should be kept on the technician's LAN drive and on Super Disk.

8. **AUDIT TRAILS:** It is absolutely imperative that all efforts be made to show a clear audit trail in all chaplain fund actions. Be extremely careful to explain anything and everything, don't hide anything, document everything, and be completely open and above board in all actions. It is far better to make a mistake, in action or judgment, then correct and explain it later rather than try to cover it up.

Attachment 4

SAMPLE ACCOUNTING TECHNICIAN STATEMENT OF WORK

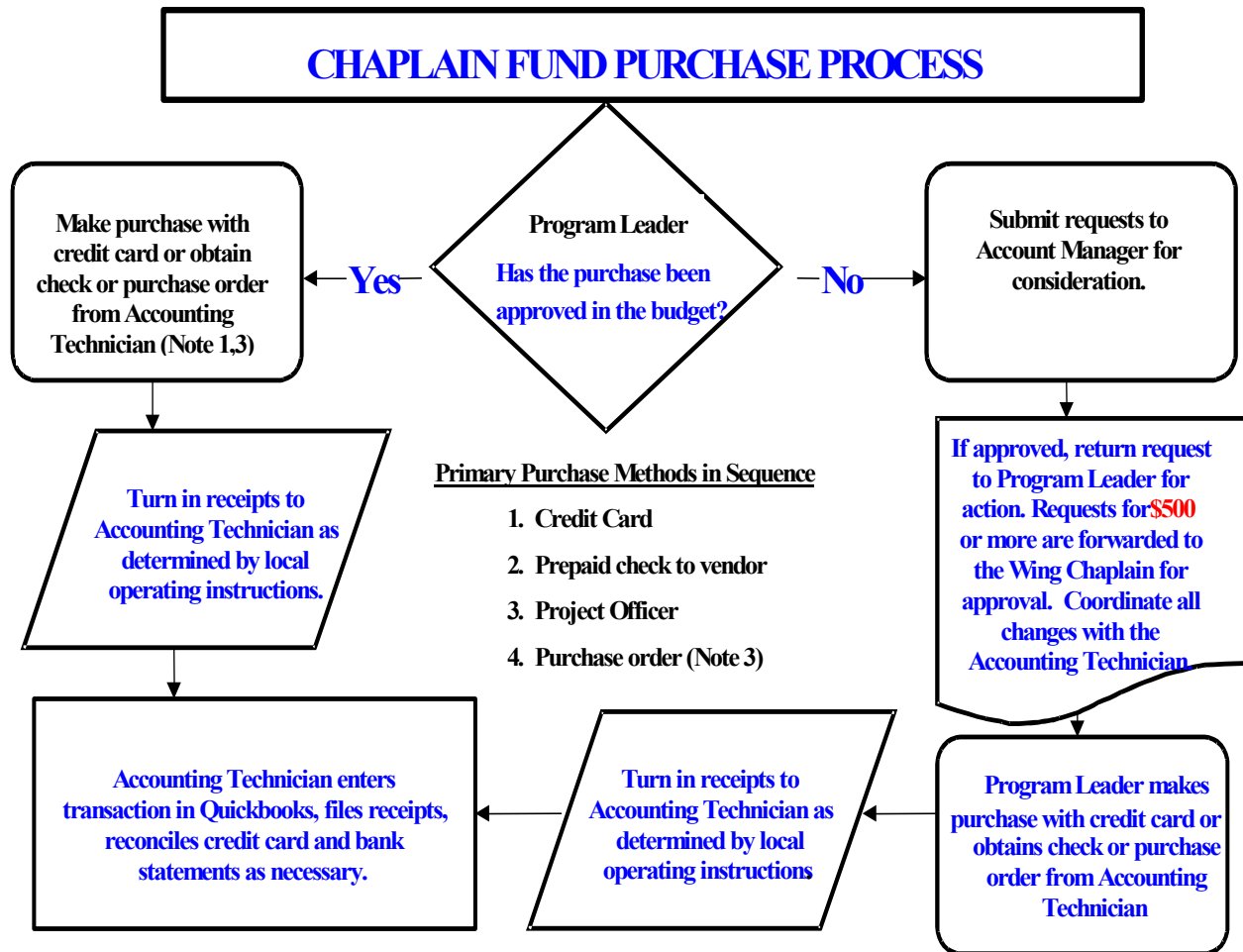
AnyBase Chaplain Fund Accounting Technician (Statement of Work)

1. Environment:
 - A. The AnyBase chaplain service mission is tailored around the 00th Wing's mission. We provide for the religious and spiritual needs of the Air Force and their families. We support individual rights under the First Amendment to the US Constitution and provide an opportunity for everyone to freely exercise their religious beliefs.
 - B. The chaplain funds provide essential resources for chapel programming. The majority of chaplain fund assets come through weekend worship service offerings with the remainder coming through fundraisers and donations. All assets must be fully protected and accounted for.
2. Qualifications:
 - A. An Associate of Arts degree in business or general public accountant is preferred but not required. Two years previous experience as an accountant and in accounting procedures is highly desirable. However, in-depth experience utilizing a database program for funds management and experience using QuickBooks for Windows software, Microsoft Word, Excel, and PowerPoint software can compensate for educational requirements. The person must be positive, self-directed, motivated, and able to interface well with people. The chapel staff will provide initial training in current chaplain fund procedures. The contractor may be tasked to provide training to any future assigned personnel.
 - B. The contractor must possess the ability to constructively interact with staff and lay volunteers in sometimes-stressful situations. The contractor must be able to communicate funds and financial data in understandable terms to staff and lay volunteers.
 - C. Contractor shall be responsible for all damages, claims, liabilities, costs or attorneys fees that arise from or relate to performance of this contract or which are caused or contributed by the contractor during the performance of this agreement. The contractor shall carry personal liability insurance in an amount to be approved by account manager and which shall specifically name the following as insured: AnyBase Chaplain Fund, AnyBase, and US Air Force. Proof of such insurance shall be provided to contract Approving Official within 30 days of start of contract.
 - D. The contractor must be able to maintain a neat, clean and well-groomed professional appearance and conduct themselves in a business like manner.
 - E. The contractor must attend a qualifying interview and furnish a resume with academic and work related references prior to submission of bid or award of contract.
3. Duties and Responsibilities: Individual is responsible for maintaining, administering, and accounting for all assets and obligations of the AnyBase chaplain fund. Performance is in accordance with general accepted accounting principles, USAF/HC QuickBooks Reference Guide, Air Force Instruction 52-103 (Chaplain Service Resourcing), MAJCOM supplements, and AnyBase chapel operating instructions.
 - A. Operate USAF/HC authorized QuickBooks accounting software system to conduct all financial transactions for the AnyBase chaplain fund account.
 - B. The accounting technician is responsible to the Senior Chaplain and NCOIC for administering all fund transactions. The accounting technician responsibilities include:
 - C. Execute all accounting procedures required by QuickBooks to include: transactions for receiving, obligating, disbursing, transferring of funds, and printing monthly reports depicting status of funds.

- D. Properly codes all transactions with account and class codes as required.
- E. Safeguards all chaplain fund assets to include blank checks, signed checks, monies, equipment, and credit cards.
- F. Print checks to pay for outstanding expenditures. Payments will be made within 30 days of receipt of goods/services. Supporting documentation to include: invoices, billing statements, vendor receipts, and/or a transmittal letter requesting receipt, which will be attached to the back of the expenditure. Upon receipt of a funds request from the custodian, sign and date the request. The request must be processed within 5 working days.
- G. Ensures checks are signed prior to distribution. Voided check(s) must have "Void" written across the face of the voided check and be filed in the accounting records. Follow the voiding procedures in accordance with the USAF/HC QuickBooks Reference Guide.
- H. Records all deposits into the correct QuickBooks account and class. Deposit vouchers with supporting documentation will be filed in chronological order.
- I. Maintains a record of outstanding orders. Performs follow-up actions on orders with specific attention to those exceeding 90 days.
- J. Prepares overnight bank depository bags with deposit slips and AnyBase Chaplain Fund offering worksheets for weekend worship services and special services/program offerings.
- K. Maintains control of the checkbook in QuickBooks and uses pre-numbered laser printed checks.
- L. Maintains daily data back-up diskettes. Performs monthly closeouts and prints budget reports.
- M. Reconciles and certifies the monthly bank and IMPAC credit card statements.
- N. Maintains monthly accounting records and Chaplain Fund Continuity file according to contents and order listed in AFI 52-103.
- O. Maintains familiarization with chaplain fund non-personal services contracts and Letters of Agreement. Ensures invoice is approved by proper Program Leader and payment is made. Annually prepares TD Forms 1096 and 1099 (Federal income tax information) for all non-personal services vendors.
- P. Produces annual reports and submits through the Wing Chaplain as required by MAJCOM/FOA/DRU.
- Q. Correct errors using methods outlined in the USAF/HC QuickBooks Reference Guide.
- R. Place company orders for requested materials and supplies via phone, fax, internet, or e-mail. Inventory materials upon arrival and notify requesting person(s) of material receipt. Communicate effectively and professionally with vendors.
- S. Annually input the chaplain fund program plan into the QuickBooks system.
- T. Serve as a chaplain fund International Merchant Purchasing Authorization Card (IMPAC) cardholder. Use IMPAC credit card to order materials, track individual IMPAC card purchases, reconcile monthly IMPAC billing statements, and maintain a daily IMPAC file with purchase receipts and other IMPAC documentation.
- U. Track and verify project officer (receipts and/or cash) returns. Contact Project Officers when returns are late. Brief Account Managers on project officer return status.

- V. Work closely with the AnyBase Community Bank in correcting chaplain fund discrepancies and make adjustments in QuickBooks for bank corrections.
 - W. Prepare and submit accounting records for monthly assessment by the Quality Assurance Evaluator (QAE) by 5 days following receipt of the bank statement(s). Complete corrections to records by 10 days following receipt of assessment report from QAE.
 - X. Provide overview and procedure training to Account Managers, Program Leaders and other lay volunteers as needed to ensure an effective chaplain fund program.
4. Quality Assurance: The Quality Assurance Evaluator (QAE) for this contract is the NCOIC, AnyBase Chapel. The contractor will consult with the QAE for resolution of problems or questions about this statement of work.
 5. Rates of Pay: Rates will be based on a competitive sealed bid. Bids submitted will contain the individuals name and price quote for a monthly rate. The contractor will be responsible for filing any applicable social security, federal, or state taxes. Contractor will be required to submit monthly invoices to the NCOIC before payment is made.
 6. Period of Service: Contracts will be in effect for a period of one year. It may be renewed for a like term and rate of pay by mutual agreement of the contractor and the approving official for up to 5 years.
 7. Equipment and Supplies: All equipment needs to fulfill this statement of work will be provided by the AnyBase chaplain service. A computer, computer program, work area, any additional office equipment, standard office supplies (pens, paper, paperclips, staples, etc.), and internal funds request and processing forms will be provided by the AnyBase chaplain service.
 8. Security: The contractor will comply with all Air Force computer and information security requirements.
 9. Working Hours and Extended Period of Absence: The minimum work hours are six (6) hours a day, Monday through Friday. These hours must be scheduled and posted with the approval of contract approving official. The contractor is required to give the chapel staff a two-week notice of any extended period of absence. Extended period of absence is defined as an absence for more than three days. The contractor will provide a substitute to perform services in their absence. This substitute must be of equal or greater capability than contractor and approved by the approving official. Contractor will develop a documented method of reimbursement for any substitutes.
 10. Termination Procedures: The contractor may request termination of a contract with sixty- (60) days advanced notice in writing. The government may terminate the contract for nonperformance and convenience of the government with thirty (30) days advanced notice. The agreement may be terminated by mutual consent of both parties.

**Attachment 5
FLOWCHART FOR PURCHASE PROCESS**



Note 1: Prior to being granted annual spending authority, document Program Leader training on local chaplain fund operating procedures. Training should include authorized and unauthorized uses of chaplain funds and local fund operating procedures.

Note 2: Program leaders must verify funds availability prior to making purchases.

Note 3: Use Purchase Orders only when required by vendor.

Attachment 6
SAMPLE PROJECT OFFICER GUIDELINES LETTER

MEMORANDUM FOR CHAPLAIN FUND PROJECT OFFICER

FROM:

SUBJECT: Project Officer Guidelines

1. The Chaplain Fund is advancing you money to cover costs associated with a chapel project. This advance can be used to purchase items required to support this activity. In order to maximize your money, please ensure that the items you need are not on-hand at the chapel or available through appropriated funds. If you spend more than the advanced amount, you will not be reimbursed.

2. The attached project officer report must be filled out and returned to the Accounting Technician not later than 5-days after the event. Any remaining money should be deposited at the _____ Bank using the attached deposit slip. Return the deposit slip with the final project officer report. If you require foreign currency, keep the conversion documents with the project officer report. Here is a quick checklist to help you with the process:

Step #1 - List each receipt separately on the project officer report.

Step #2 - Deposit remaining money using the attached deposit slip.

Step #3 - Fill out the summary information on the project officer report.

Step #4 - Attach any foreign currency conversion documents to the report.

Step #5 - Return the report with receipts, deposit slip, and currency conversion documents to the
Accounting Technician

3. The following information is provided for this transaction:

- a. Name of Project: _____
- b. Expense Account #: _____
- b. Check Number: _____
- c. Amount: _____
- d. Date Report Due: _____

4. If you have any questions, please call _____ or me at 480-5735.

JOHN E. DOE
Accounting Technician

Attachments:

- 1. Project Officer Report
- 2. Deposit Slip

Attachment 7
SAMPLE ANNUAL SPENDING AUTHORITY LETTER

MEMORANDUM FOR RELIGIOUS EDUCATION COORDINATOR

FROM:

SUBJECT: Annual Spending Authority for Chaplain Fund Expense Account 6400-1, Religious Education Materials and Supplies

1. The Wing Chaplain approved the annual Chaplain Fund budget which authorizes you to spend a total of \$2400 for Religious Education materials and supplies (Expense Account: 6400-1) during Fiscal Year 2002. As the Protestant Religious Education Program Leader, you are authorized to spend up to \$200 per month from 1 October 2001 to 30 September 2002. No further approval is required prior to purchase as long as you do not exceed your monthly allocation. If you have a requirement to spend more than \$200 per month, you must obtain additional approval from your Protestant Account Manager prior to making the purchase. You are responsible for tracking the expense account balance and ensuring funds availability prior to purchase. The Accounting Technician can provide a detailed report of previous spending activity.

2. Use the Chaplain Fund IMPAC card as your primary purchasing method. The following is a list of items, which may not be purchased with an IMPAC card.

- a. Personal purchases
- b. Cash advances
- c. Purchase, rental, or lease of land or buildings (with the exception of short-term conference facilities)
- d. Telecommunications and telephone equipment.
- e. Telephone services including telephone equipment.
- f. Contract of personal and/or non-personal services.
- g. Alcohol and tobacco.
- h. Gasoline, oil, maintenance, and repair of government and privately owned vehicles.
- i. Automated Data Processing hardware/software when not used exclusively for Chaplain Service Fund administration. Ensure Communication Squadron Approval.
- j. Use as a travel card or to supplement official government travel costs

3. If a vendor does not accept a credit card or will not bill you, contact the Accounting Technician to obtain a prepaid check to the vendor, a project officer advance, or a purchase order. When you complete your purchase, return all bills and other documentation to the Accounting Technician IAW local chaplain fund procedures.

JOHN E. DOE, Ch, Capt, USAF
Protestant Account Manager

1st Ind, Protestant Religious Education Program Leader

To: Protestant Account Manager

I understand the guidelines identified in this letter and have been trained on procedures outlined in the Chaplain Fund Operating instructions.

JANE JOHNSON
Religious Education Program Coordinator

Attachment 8
CHAPLAIN FUND INSURANCE REIMBURSEMENT LETTER

MEMORANDUM FOR HQ AETC/HC
HQ USAF/HC
IN TURN

25 April 1997

FROM: 82 TRW/HC
724 First Avenue
Sheppard AFB TX 76311-2728

SUBJECT: Insurance Claim for Lost Property

We are submitting a claim for reimbursement on the cost of the following lost Chaplain Fund Property item:

- a. Description: One (1) Conn C Trumpet, property item #P325**
- b. Date acquired: 17 November 1993**
- c. Cost: \$1,150.00**

The Report of Survey investigation and related documents are attached. If there are questions, please contact SMSgt McCarty at DSN 736-7283.

RONALD H. KELLING
Chaplain, Colonel, USAF
Wing Chaplain

Attachment:
Report of Survey Package

Note: Follow local policies and procedures for completing the Report of Survey.

Attachment 9
SAMPLE CHAPLAIN SERVICE FUND ASSESSMENT CHECKLIST

Accounting Record Review

1. Do income and expense transactions have supporting documentation attached? (Example: Deposit slips, Bank Correction Documents, Receipts for Purchase)
2. Do deposit slips match the amounts posted to QuickBooks and the bank statement?
3. Has income received as a designated offering been transferred to the recipient? (Refer to the Profit and Loss by Class Report to identify the amount of Designated Offerings received during the accounting period.)
4. Have expense targets (as approved in the budget) been exceeded? If yes, is approval documentation available? (Refer to the Budget vs. Actual by Class Report to compare budget and actual expense information)
5. Have all bank and credit card accounts been reconciled using QuickBooks? (Refer to the Reconciliation Screen and print out or view the previous reconciliation report)
6. Are accounting transaction changes indicated on the monthly audit trail report appropriate?
7. Do Chaplain Fund purchases meet the criteria in the Decision Matrix in AFI 52-103?
8. Is there a system to track outstanding project officer advances?
9. Are there overdue project officer reports?
10. Are project officer returns (Refunds) re-deposited into the appropriate expense account and not recorded as income?
11. Are purchases taking advantage of tax-exempt status?
12. Are checks and purchase orders over 90 days old followed up on? (Refer to the Missing Check Report and Outstanding Purchase Order Report)

Balance Sheet Review

13. Do all asset accounts indicate a positive balance?
(Tip: Account 1000 Checking – Other often appears with a positive balance. Any positive balance should be transferred to an authorized faith group sub checking account. Interest deposits often show up in this account.)
14. Does the General Sub Checking account require funding?
15. Are equipment (fixed assets) purchases over \$1000 entered as fixed assets?

Miscellaneous

16. Have the annual TD Form 1099's and 1096 been accomplished and mailed out NLT 31 January?
17. Is there a system in-place to back up the accounting data?
18. Are Quickbooks Passwords being used?
19. Are user access levels reviewed and assigned by the Quickbooks Administrator.